

Filed for intro on 03/01/2001

HOUSE JOINT RESOLUTION 106
By Beavers

A RESOLUTION to urge the Congress of the United States to restore state and local sales tax deductibility on federal income tax forms.

WHEREAS, the federal system, which has made this nation the envy of the world as a model of political stability, has endured because of efforts to adjust to changing economic, social and political conditions to preserve equity and fairness; and

WHEREAS, in 1986, the option to deduct state and local sales taxes paid by citizens from their income reported on federal income tax forms was lost, while the deductibility of state income tax was preserved; and

WHEREAS, Tennessee is one of a handful of states which do not have an income tax on salaries and wages; taxpayers in these several states do not enjoy the same advantages in deductions as do taxpayers in those states that do have state income taxes on salaries and wages; and

WHEREAS, in an effort to restore equity, Senator Fred Thompson of Tennessee has introduced SB 291 and Representative Brian Baird of Washington and Representative Bob

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Clement of Tennessee have introduced HR 322 to provide taxpayers with the option of deducting either their state and local sales taxes or their state income taxes when computing Federal income tax liability; and

WHEREAS, this General Assembly and the citizens of this state regard the passage of these measures as essential to the restoration of fairness in the administration of federal income tax; now, therefore,

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE ONE HUNDRED SECOND GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE SENATE CONCURRING, That this General Assembly hereby memorializes the Congress of the United States to act expeditiously to allow for the deduction of the state and local sales tax in the computation of federal income tax liability.

BE IT FURTHER RESOLVED, That this General Assembly memorializes each member of the United States Congress from Tennessee to utilize the full measure of his or her influence to effect the passage of federal legislation providing for such deduction on the federal income tax.

BE IT FURTHER RESOLVED, That the Chief Clerk of the House of Representatives is directed to transmit a certified copy of this resolution to the Honorable George W. Bush, President of the United States; the President and the Secretary of the United States Senate; the Speaker and the Clerk of the United States House of Representatives; and to each member of the Tennessee delegation to the United States Congress.